



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Jasmine Walks Over Ice **Phone #:** (406) 639-2304

(Signature)

(Date)

Chair, Board of Trustees: Sherry House

(Signature)

(Date)

County Superintendant Vicki Gale

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
102	JROTC	FEDERAL		
190	Aggregate Reim/Indirects	LOCAL		Local
311	JMG State Grant	STATE		
316	GEAR UP - 2014-15	FEDERAL		84.334
322	Vo Ed All Career & Tech Ed Programs - 2014-15	STATE		State
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
382	Impact Aid Construction Grant	FEDERAL		
415	Title VII, Indian Education	FEDERAL		84.060
416	GEAR UP - 2015-16	FEDERAL		84.334
417	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
422	Vo Ed All Career & Tech Ed Programs	STATE		State
423	Grtowth Through Agriculture Grant	STATE		
441	Impact Aid Contingency Funds	FEDERAL		
488	FVCC Grant - Ty Neal	LOCAL		
811	School Safety Transfer	LOCAL		

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	71,556.73	26,063.98		
02	Taxes Receivable - Real and Personal (120-149)	3,697.31	1,227.59		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	75,254.04	27,291.57		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	7,450.62	1,767.56		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	7,450.62	1,767.56		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,697.31	1,227.59		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	64,106.11	24,296.42		
52	TOTAL FUND BALANCE/EQUITY	64,106.11	24,296.42		
53	TOTAL LIABILITIES AND FUND BALANCE	75,254.04	27,291.57		

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(57.30)	91,208.79	22,949.55	4,039.74
02	Taxes Receivable - Real and Personal (120-149)	27.91			43.52
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			37,802.48	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(29.39)	91,208.79	60,752.03	4,083.26
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		1,164.79	175.76	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		1,164.79	175.76	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	27.91			43.52
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(57.30)	90,044.00	60,576.27	4,039.74
52	TOTAL FUND BALANCE/EQUITY	(57.30)	90,044.00	60,576.27	4,039.74
53	TOTAL LIABILITIES AND FUND BALANCE	(29.39)	91,208.79	60,752.03	4,083.26

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.65		7,817.85	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	0.65		7,817.85	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	0.65		7,817.85	
52	TOTAL FUND BALANCE/EQUITY	0.65		7,817.85	
53	TOTAL LIABILITIES AND FUND BALANCE	0.65		7,817.85	

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,577,091.20	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,577,091.20	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,577,091.20	
52	TOTAL FUND BALANCE/EQUITY			2,577,091.20	
53	TOTAL LIABILITIES AND FUND BALANCE			2,577,091.20	

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,897.97	2,281.54		
02	Taxes Receivable - Real and Personal (120-149)				31.46
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,897.97	2,281.54		31.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				31.46
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,897.97	2,281.54		
52	TOTAL FUND BALANCE/EQUITY	9,897.97	2,281.54		
53	TOTAL LIABILITIES AND FUND BALANCE	9,897.97	2,281.54		31.46

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,583.93	6,462.50		
02	Taxes Receivable - Real and Personal (120-149)		916.70		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	34,583.93	7,379.20		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		916.70		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	34,583.93	6,462.50		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	34,583.93	6,462.50		
53	TOTAL LIABILITIES AND FUND BALANCE	34,583.93	7,379.20		

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			37,639.11	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			37,639.11	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			37,639.11	
52 TOTAL FUND BALANCE/EQUITY			37,639.11	
53 TOTAL LIABILITIES AND FUND BALANCE			37,639.11	

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,595.16	85,974.85		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	16,595.16	85,974.85		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	16,595.16	85,974.85		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	16,595.16	85,974.85		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	16,595.16	85,974.85		



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	35,155.99	53,431.70
1112	District Levy - Personal Property	1,055.91	1,272.97
1114	District Levy - Pers Prop/Mobile Homes	0.00	431.11
1123	Coal Gross Proceeds	180,424.62	57,355.00
1190	Penalties and Interest on Taxes	252.81	563.11
1510	Interest Earnings	179.70	23.55
3110	Direct State Aid	460,252.88	484,604.99
3111	Quality Educator	33,717.53	32,530.85
3112	At Risk Student	11,544.06	10,134.03
3113	Indian Education For All	2,264.40	2,401.20
3114	American Indian Achievement Gap	20,600.00	22,140.00
3115	State Spec Ed Allowable Cost Pymt to Districts	50,019.25	40,110.30
3116	Data For Achievement	1,665.00	2,300.00
3118	Natural Resource Development	3,279.84	5,440.47
3120	State Guaranteed Tax Base Aid	149,143.35	258,105.54
3444	State School Block Grant	19,249.69	19,249.69
3446	SB96 Block Grant Reimbursement	349.81	0.00
3460	Montana Oil and Gas Tax	0.00	5,668.59
6100	Material Prior Period Revenue Adjustments	2,553.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		971,707.86	995,763.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	206,140.68	183,422.93	
			2XX Personal Services - Employee Benefits	12,101.24	32,626.71	
			3XX Purchased Professional and Technical Services	1,856.94	3,673.08	
			5XX Other Purchased Services	2,146.05	2,669.61	
			6XX Supplies and Materials	18,719.86	17,759.38	
			810 Dues and Fees	1,456.75	2,436.50	
			8XX Other Expenditures	2,268.05	284.58	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	33,849.93	33,849.91	
			2XX Personal Services - Employee Benefits	1,638.83	5,201.70	
			6XX Supplies and Materials	1,874.42	1,797.05	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	15,876.81	0.00	

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	1,178.65	421.99
			6XX Supplies and Materials	205.00	192.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	18,000.03	15,511.11
			2XX Personal Services - Employee Benefits	5,469.08	4,138.23
			3XX Purchased Professional and Technical Services	15,715.95	17,361.32
			5XX Other Purchased Services	17,096.89	15,420.07
			6XX Supplies and Materials	1,864.41	1,812.74
			810 Dues and Fees	6,643.10	7,818.90
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	53,290.11	71,481.58
			2XX Personal Services - Employee Benefits	2,952.77	14,233.64
			3XX Purchased Professional and Technical Services	5,055.78	3,855.22
			5XX Other Purchased Services	48,564.55	46,604.01
			6XX Supplies and Materials	23,284.14	20,220.87
			810 Dues and Fees	4,719.26	4,390.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	24,840.64	28,050.94
			2XX Personal Services - Employee Benefits	2,359.66	5,989.86
			3XX Purchased Professional and Technical Services	5,774.45	2,613.45
			5XX Other Purchased Services	9,651.09	8,136.58
			6XX Supplies and Materials	8,808.53	9,339.24
			810 Dues and Fees	450.29	602.95
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	71,661.87	89,284.61
			2XX Personal Services - Employee Benefits	14,132.75	28,827.95
			3XX Purchased Professional and Technical Services	2,384.82	2,959.08
			4XX Purchased Property Services	31,192.14	30,544.99
			5XX Other Purchased Services	3,088.09	382.30
			6XX Supplies and Materials	33,753.76	36,166.27
			7XX Property and Equipment Acquisition	0.00	2,000.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	11,982.35	6,854.31
			6XX Supplies and Materials	24.78	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,762.97	21,240.04
			2XX Personal Services - Employee Benefits	1,089.11	4,939.41
			3XX Purchased Professional and Technical Services	19,171.50	20,996.20
			5XX Other Purchased Services	0.00	267.27
			6XX Supplies and Materials	619.85	0.00
			810 Dues and Fees	0.00	137.50



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	17,378.20	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	0.00	28,891.49	
			2XX Personal Services - Employee Benefits	0.00	4,970.56	
			6XX Supplies and Materials	0.00	2,242.20	
			880 Other Vocational Education Related Costs	0.00	7,210.99	
	410 Miscellaneous Federal Grants Direct from Feds					
		1XXX Instruction				
			3XX Purchased Professional and Technical Services	0.00	1,458.23	
			5XX Other Purchased Services	0.00	4,733.73	
			6XX Supplies and Materials	0.00	1,638.04	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	2,331.31	15,729.74	
			2XX Personal Services - Employee Benefits	1.93	42.94	
			5XX Other Purchased Services	4,483.35	1,961.74	
			6XX Supplies and Materials	39.72	0.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	66,532.65	66,756.06	
			2XX Personal Services - Employee Benefits	176.32	1,635.25	
			3XX Purchased Professional and Technical Services	500.00	0.00	
			4XX Purchased Property Services	3,663.78	0.00	
			5XX Other Purchased Services	8,978.19	1,191.06	
			6XX Supplies and Materials	6,921.43	615.00	
			810 Dues and Fees	0.00	150.00	
			8XX Other Expenditures	0.00	178.08	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	0.00	158.04	
			2XX Personal Services - Employee Benefits	0.00	0.55	
			5XX Other Purchased Services	193.57	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>872,918.38</u>	<u>946,079.78</u>	



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					14,422.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					995,763.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					946,079.78	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					64,106.11	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	70,847.89	3,831.17
1112	District Levy - Personal Property	2,195.13	985.93
1114	District Levy - Pers Prop/Mobile Homes	0.00	193.08
1123	Coal Gross Proceeds	0.00	123,857.00
1190	Penalties and Interest on Taxes	325.78	678.19
1510	Interest Earnings	186.51	13.49
2220	County On-Schedule Trans Reimb	9,706.38	9,196.92
3210	State On-Schedule Trans Reimb	11,383.22	11,828.39
3444	State School Block Grant	7,307.56	7,307.56
3446	SB96 Block Grant Reimbursement	859.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		102,811.85	157,891.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	4,500.04	4,049.92
		2XX	Personal Services - Employee Benefits	181.21	459.15
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	14,600.02	14,600.04
		2XX	Personal Services - Employee Benefits	516.00	1,747.38
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	0.00	7,829.12
		2XX	Personal Services - Employee Benefits	0.00	1,208.82
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	4,292.10	4,605.47
		2XX	Personal Services - Employee Benefits	30.32	847.62
		3XX	Purchased Professional and Technical Services	57,060.92	60,359.70
		4XX	Purchased Property Services	17,848.10	4,573.97
		5XX	Other Purchased Services	0.00	672.82
		6XX	Supplies and Materials	540.78	938.55
		7XX	Property and Equipment Acquisition	2,500.00	30,430.00
	999 Undistributed				
	9999 Undistributed				
		892	Material Prior Period Expenditure Adjustments	1,676.83	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2015 Value	2016 Value
811	School Safety Transfer					
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	5,000.00	8,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					108,746.32	140,322.56

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					6,727.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					157,891.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					140,322.56	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,296.42	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	690.72
	1112 District Levy - Personal Property	0.00	7.03
	1114 District Levy - Pers Prop/Mobile Homes	0.00	4.42
	1190 Penalties and Interest on Taxes	0.00	0.44
	1510 Interest Earnings	0.00	0.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>702.70</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services	0.00	760.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>760.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	702.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	760.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-57.30	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	275,000.00	192,548.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>275,000.00</u>	<u>192,548.86</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	88,920.94	53,138.49
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	13,881.69	9,806.48
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	3,191.39	0.00
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,140.92	5,666.92
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	24,034.44	24,938.25
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	19,476.25	10,394.62
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	27,967.00	25,866.17
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	862.75	1,334.23
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,771.54	6,153.34
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	8,370.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,436.51	4,556.98
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	14,737.96	19,339.54
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,715.68	45.78



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	17,900.59	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>230,037.66</u>	<u>169,610.80</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					67,105.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					192,548.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					169,610.80	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					90,044.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
102 JROTC		
	4100 Federal Miscellaneous Grants - Direct from Feds	50,173.43
190 Aggregate Reim/Indirects		
	1900 Other Revenue from Local Sources	228.00
	4710 GEAR UP	297.00
311 JMG State Grant		
	3290 State - Other State Grants	6,330.50
316 GEAR UP - 2014-15		
	4710 GEAR UP	17,789.91
382 Impact Aid Construction Grant		
	4821 Impact Aid Discretionary Construction	943.00
415 Title VII, Indian Education		
	4130 Title VII Indian Education	64,628.94
416 GEAR UP - 2015-16		
	4710 GEAR UP	17,238.72
417 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,277.00
422 Vo Ed All Career & Tech Ed Programs		
	3900 State Career & Technical Ed Entitlement	10,395.00
423 Grtowth Through Agriculture Grant		
	3270 State - Advancing Agriculture Education	48,444.60
488 FVCC Grant - Ty Neal		
	1900 Other Revenue from Local Sources	3,051.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		227,797.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
102 JROTC					
	410 Miscellaneous Federal Grants Direct from Feds				
		1XXX Instruction			
			1XX Personal Services - Salaries		48,347.66
			102 Subtotal		48,347.66
190 Aggregate Reim/Indirects					
	1XX Regular Education Programs - Elementary/Secondary				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments		9.85



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		6,006.39
			2XX Personal Services - Employee Benefits		6,314.77
			190 Subtotal		12,331.01
311	JMG State Grant				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries		400.00
			2XX Personal Services - Employee Benefits		69.80
			5XX Other Purchased Services		1,617.55
			6XX Supplies and Materials		955.21
			311 Subtotal		3,042.56
316	GEAR UP - 2014-15				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		3,619.00
			2XX Personal Services - Employee Benefits		630.21
			316 Subtotal		4,249.21
322	Vo Ed All Career & Tech Ed Programs - 2014-15				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials		958.17
			322 Subtotal		958.17
366	State OTO Capital Invest & Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition		19,545.19
			366 Subtotal		19,545.19
382	Impact Aid Construction Grant				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services		19,934.00
			382 Subtotal		19,934.00
415	Title VII, Indian Education				
	413 Title VII Indian Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		46,808.00
			2XX Personal Services - Employee Benefits		17,820.94
			415 Subtotal		64,628.94



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
416	GEAR UP - 2015-16				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		19,081.18
			2XX Personal Services - Employee Benefits		6,164.80
			5XX Other Purchased Services		3,000.00
			6XX Supplies and Materials		1,322.54
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		76.00
			5XX Other Purchased Services		1,600.00
			416 Subtotal		31,244.52
417	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		430.00
			5XX Other Purchased Services		920.08
			6XX Supplies and Materials		6,851.23
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		175.00
			417 Subtotal		8,376.31
422	Vo Ed All Career & Tech Ed Programs				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		8,061.33
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			5XX Other Purchased Services		581.82
			6XX Supplies and Materials		162.47
			422 Subtotal		8,805.62
423	Growth Through Agriculture Grant				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		48,444.60
			423 Subtotal		48,444.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					269,907.79



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					102,686.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					227,797.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					269,907.79 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					60,576.27 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 JROTC	50,173.43	48,347.66	1,825.77
190 Aggregate Reim/Indirects	525.00	12,331.01	-11,806.01
311 JMG State Grant	6,330.50	3,042.56	3,287.94
316 GEAR UP - 2014-15	17,789.91	4,249.21	13,540.70
322 Vo Ed All Career & Tech Ed Programs - 2014-15	0.00	958.17	-958.17
366 State OTO Capital Invest & Deferred Maintenance	0.00	19,545.19	-19,545.19
382 Impact Aid Construction Grant	943.00	19,934.00	-18,991.00
415 Title VII, Indian Education	64,628.94	64,628.94	0.00
416 GEAR UP - 2015-16	17,238.72	31,244.52	-14,005.80
417 Vo Ed Carl Perkins Basic Grant	8,277.00	8,376.31	-99.31
422 Vo Ed All Career & Tech Ed Programs	10,395.00	8,805.62	1,589.38
423 Grtrowth Through Agriculture Grant	48,444.60	48,444.60	0.00
488 FVCC Grant - Ty Neal	3,051.48	0.00	3,051.48
Total	227,797.58	269,907.79	-42,110.21



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	123.86	19.24
	1112 District Levy - Personal Property	1.64	1.22
	1190 Penalties and Interest on Taxes	4.01	12.38
	1510 Interest Earnings	4.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		134.01	32.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					4,006.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,039.74	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	8,239.56	795.42
	1910 Rentals	19,466.69	10,031.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,706.25	10,827.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			8XX Other Expenditures	100.00	0.00	
		25XX	Support Services - Business			
			6XX Supplies and Materials	0.00	8,781.05	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	4,426.84	0.00	
			6XX Supplies and Materials	8,964.11	0.00	
			8XX Other Expenditures	225.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,715.95	8,781.05	

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						5,771.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,827.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,781.05 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,817.85 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	4,994.84	281.25
	4820 Federal Impact Aid - Title VIII	2,084,431.66	2,388,416.29
	6100 Material Prior Period Revenue Adjustments	26,457.25	269.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,115,883.75	2,388,966.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	226,503.05	180,907.19
			2XX Personal Services - Employee Benefits	42,098.92	34,048.28
			5XX Other Purchased Services	0.00	375.00
			6XX Supplies and Materials	309.22	0.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	35,209.86	33,850.09
			2XX Personal Services - Employee Benefits	1,645.79	4,779.70
	222X Educational Media Services				
			1XX Personal Services - Salaries	0.00	18,184.58
			2XX Personal Services - Employee Benefits	0.00	3,697.03
			6XX Supplies and Materials	0.00	205.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	18,000.03	0.00
			2XX Personal Services - Employee Benefits	23,219.77	25,626.00
			3XX Purchased Professional and Technical Services	18,161.00	18,235.00
			5XX Other Purchased Services	163.74	0.00
			6XX Supplies and Materials	1,363.40	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	51,678.36	30,109.29
			2XX Personal Services - Employee Benefits	3,532.18	3,519.70
			5XX Other Purchased Services	35.28	0.00
			6XX Supplies and Materials	414.90	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	72,051.39	30,628.00
			2XX Personal Services - Employee Benefits	6,014.28	5,399.66
			3XX Purchased Professional and Technical Services	20,992.03	27,305.55
			5XX Other Purchased Services	1,970.44	0.00
			810 Dues and Fees	0.00	17.20
			8XX Other Expenditures	8,425.74	0.00

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	67,470.66	17,057.86
		2XX	Personal Services - Employee Benefits	12,002.99	1,789.55
		3XX	Purchased Professional and Technical Services	12,490.80	0.00
		4XX	Purchased Property Services	87,820.22	44,309.90
		5XX	Other Purchased Services	34,680.00	51,394.00
		6XX	Supplies and Materials	4,325.98	0.00
		7XX	Property and Equipment Acquisition	30,705.80	5,581.23
		27XX	Student Transportation Services		
		4XX	Purchased Property Services	1,612.76	0.00
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	0.00	44,181.25
		2XX	Personal Services - Employee Benefits	0.00	7,188.78
	410		Miscellaneous Federal Grants Direct from Feds		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	9,727.50	22,399.00
		2XX	Personal Services - Employee Benefits	2,587.21	12,311.93
		4XX	Purchased Property Services	2,640.89	0.00
		5XX	Other Purchased Services	1,425.00	0.00
		6XX	Supplies and Materials	2,630.00	0.00
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
		1XX	Personal Services - Salaries	14,764.94	1,929.36
		2XX	Personal Services - Employee Benefits	6.60	0.63
		5XX	Other Purchased Services	6,232.75	250.00
		6XX	Supplies and Materials	4,403.41	2,006.78
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries	6,786.95	17,340.08
		2XX	Personal Services - Employee Benefits	121.22	535.76
		3XX	Purchased Professional and Technical Services	0.00	59.85
		4XX	Purchased Property Services	1,358.85	1,786.95
		5XX	Other Purchased Services	24,328.92	31,327.74
		6XX	Supplies and Materials	42,692.63	25,672.57
		810	Dues and Fees	3,208.00	614.03
		8XX	Other Expenditures	380.80	0.00
	910		Food Services		
		31XX	Food Services		
		1XX	Personal Services - Salaries	18,485.05	1,207.50
		2XX	Personal Services - Employee Benefits	1,975.00	77.27
		6XX	Supplies and Materials	0.00	12,801.80



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2015 Value	2016 Value
			810 Dues and Fees		89.50	0.00
441	Impact Aid Contingency Funds					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
			7XX Property and Equipment Acquisition		0.00	11,700.00
			820 Judgments Against the School District		0.00	9,279.19
	24XX Support Services - School Administration					
			6XX Supplies and Materials		0.00	2,550.00
	26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries		0.00	45,535.06
			2XX Personal Services - Employee Benefits		0.00	11,670.97
			3XX Purchased Professional and Technical Services		0.00	3,600.00
			4XX Purchased Property Services		0.00	28,757.66
			7XX Property and Equipment Acquisition		0.00	154,250.85
	27XX Student Transportation Services					
			5XX Other Purchased Services		0.00	8,050.00
			7XX Property and Equipment Acquisition		0.00	18,750.00
720	School Sponsored Athletics					
	27XX Student Transportation Services					
			7XX Property and Equipment Acquisition		0.00	26,847.50
	35XX Extracurricular - Athletics					
			7XX Property and Equipment Acquisition		0.00	16,000.00
910	Food Services					
	31XX Food Services					
			7XX Property and Equipment Acquisition		0.00	2,702.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>926,743.81</u>	<u>1,058,404.82</u>

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					1,246,529.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,388,966.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,058,404.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,577,091.20	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	1,121.15	1,117.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,121.15</u>	<u>1,117.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					8,780.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,117.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,897.97 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	9,738.15	0.00
	1910 Rentals	11,818.71	18,589.99
	5200 Sale or Compensation for Loss of Assets	24,678.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>46,235.66</u>	<u>18,589.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	6,706.36
			6XX Supplies and Materials	0.00	1,988.25
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	2,070.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>10,764.85</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	26,758.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,589.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,764.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,583.93	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	22,767.11
	1112 District Levy - Personal Property	0.00	232.31
	1114 District Levy - Pers Prop/Mobile Homes	0.00	146.10
	1190 Penalties and Interest on Taxes	0.00	25.05
	1510 Interest Earnings	0.00	3.06
	3445 State Combined Fund School Block Grant	1,316.81	1,316.81
	6100 Material Prior Period Revenue Adjustments	1,770.00	0.00
811	School Safety Transfer		
	5301 School Safety and Security Transfer	5,000.00	8,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,086.81</u>	<u>32,490.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			6XX Supplies and Materials	0.00	685.90
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	9,116.36
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	0.00	11,694.22
			7XX Property and Equipment Acquisition	0.00	5,059.77
811	School Safety Transfer				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	15,152.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>41,708.46</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					15,680.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,490.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,708.46	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,462.50	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	109,828.49	158,401.87
	6100 Material Prior Period Revenue Adjustments	24,627.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>134,455.54</u>	<u>158,401.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	120,259.10	143,253.14
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				120,259.10	143,353.14	

Schedule Of Changes Worksheet			Fund Code 84
Beginning Fund Balance			22,590.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			158,401.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			143,353.14 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			37,639.11 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	18,762.97	21,240.04
XX	39X	1XXX	112 Certified Teacher Staff Salaries	56,594.00	73,072.74
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	407,646.21	458,276.30
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	4,765.52	5,123.26
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	85.00	0.00
XX	XXX	26XX	41X Energy Utility Services	65,677.55	44,779.25
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	7,130.01
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	760.00



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	17,388.00
b. Related Services Block Grant Entitlement	5,796.00
c. Total Entitlements Subject to Reversion	23,184.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	30,834.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,442.92
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	21,240.04	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,939.41	0.00	0.00	0.00	0.00
280	1XXX	3XX	20,996.20	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	267.27	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			47,442.92	0.00	0.00	0.00	0.00

47,442.92

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	6,091,870.84	19,126.49	538,270.66	0.00	6,649,267.99
Machinery and Equipment	292,393.19	0.00	142,682.30	0.00	435,075.49
Construction in Progress	0.00	0.00	9,070.23	0.00	9,070.23
Totals at Historical Cost	6,384,264.03	19,126.49	690,023.19	0.00	7,093,413.71
Depreciation					
Improvement Accum	0.00	168,319.73	0.00	0.00	168,319.73
Building Accum	0.00	5,692,693.44	0.00	0.00	5,692,693.44
Machinery and Equipment Accum	0.00	196,341.23	0.00	0.00	196,341.23
Total Accumulated Depreciation	0.00	6,057,354.40	0.00	0.00	6,057,354.40
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,384,264.03	-6,038,227.91	690,023.19	0.00	1,036,059.31

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	165,072.61	0.00	0.00
Total Depreciation for FY2016	165,072.61	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	42,879.40	3,103.39	0.00	0.00	45,982.79	0.00	45,982.79
Other Post Employment Benefits	70,266.27	25,012.50	0.00	0.00	95,278.77	0.00	95,278.77
Total Governmental Activity							
Non-bond Long-Term Liabilities	113,145.67	28,115.89	0.00	0.00	141,261.56	0.00	141,261.56

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 1190-96648522

02 Big Horn County

1190 Lodge Grass H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	348,545.47	0.00	134,725.94	213,819.53
Net Pension - TRS	1,183,083.88	0.00	30,568.14	1,152,515.74